	List of dutiable articles and rates		Existing	Proposed
			Rs. a. p.	Rs. a. p.
5	Tobacco ...	Per maund	1 0 0	0 12 0 Dust or Raw per maund.
6	Kerosene oil tin ...	4 gallons	0 1 0	0 2 0 Per tin
7	Beetle leaves ...	Per 100	0 0 1	...
8	Bambeos, Big ...	Per 100	0 12 0	...
	Do Small ...	Per 100	0 8 0	...
9	Empty gunnies ..	Each	0 0 1	...
10	Cement ...	Per bag	0 1 0	...
11	Coffee powder seeds and tea ...	Per 100 rupees value.	1 9 0	...
12	Groundnut seeds ...	Per candy of 160 seers.	0 4 0	...
13	Timber of all sorts ...	Per 50 C.ft.	2 0 0	...
14	Iron and steel, goods made of iron and steel.	Per 100 rupees value.	1 9 0	...
15	Sheep and goats ...	Per head	...	0 1 0
16	Diesel oil, H.S.D. other oil, Engine oil, Crude oil, Mobile oil, Lubricating oils and Mineral oils.	Per gallon	...	0 1 0
17	Cocoanut oil, Linseed oil, Honge oil, Castor oil, Vegetable oils of all sorts.	Per tin of 4 gallons.	...	0 2 0
18	Match boxes ...	Per gross	...	0 1 0
19	Cigarettes ...	Per 1,000	...	0 8 0
20	Beedies ...	Per 1,000	...	0 2 0
21	Hosiery and all textile fabrics knitted.	Per 100 rupees value.	...	1 9 0
22	Petroleum ...	Per gallon	...	0 2 0
23	Soaps both washing and toilet, flakes and sticks cream.	Per 100 rupees value.	...	2 0 0
24	Copper, Aluminium, Bronze, Brass gunmetal and articles manufactured or machinery parts of the above metals.	*Per advalorem.*	...	1 9 0

II. Bye-laws for regulating the use of Slaughter House for slaughtering animals in Harihar Town Municipality.

III. Bye-laws for regulating Sanitation and Conservancy in Harihar Town Municipality.

IV. Rules for the levy and recovery of Toll under Section 61 (b) (3) of the Act of Mysore Town Municipality, 1951, on vehicles entering the limits of Harihar Town Municipality and Bye-laws framed thereunder.

Schedule 'A'.

1 Davangere Road Ookad.
2 Harapanahalli Road Ookad.
3 Shimoga Road ,,
4 Dharwar Road Frontier Ookad.
5 Bus-stand Roads.
6 Harihar Railway Station and yard.
7 Halladakeri Road.
8 Municipal Office.

Schedule 'B'.

		Rs. a. p.
1	Fully laden double bullock cart	0 4 0
2	Empty do	0 2 0
3	Single bullock cart	0 2 0
4	Bicycle or tricycle	0 1 0
5	Motor bicycle or tricycle	0 8 0
6	Rubber tyred lorries, laden	0 6 0
7	Empty do	0 3 0
8	Motor buses or vans	2 0 0
9	Lorries	2 0 0
10	Cars	2 0 0
11	Jutka laden or empty	0 2 0

V. Rules for the levy and collection of a Tax on Arts, Professions, Trades, Callings and on offices and appointment in the Harihar Town Municipality and Bye-laws framed thereunder.

VI. Rules for the levy and recovery of a rate on buildings and lands under Section 61 (b) (1) of the Mysore Town Municipalities Act, 1951, by the Harihar Town Municipal Council.

SCHEDULE UNDER RULE II.

		Rs. a. p.
1	Elephant	10 0 0
2	Camel	5 0 0
3	Buffalo	1 0 0
4	Calf	0 8 0
5	Bullock or cow	1 0 0
6	Heifer or calf	0 8 0
7	Goat or sheep	0 8 0
8	Kid	0 4 0
9	Horse	2 0 0
10	Fowl	0 2 0
11	Donkey (either young or grown)	0 8 0
12	Pig	0 8 0
13	Birds of all kinds	0 2 0

VII. Rules for the levy and recovery of a lighting tax under Section 61 (b) (10) of the Mysore Town Municipalities Act, 1951, by the Harihar Town Municipal Council.

T. O. HAMSAGAR,
President.

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, BIRUR.

Notification dated 20th April 1953.
As per Resolution, dated 28th March 1953.

(*See* sub-section (3) of section 48 of the Town Municipal Act, 1951).

No. H. C. 17—53-54. Notice is hereby given to the inhabitants of the Municipality of Birur Town that the Municipal Council has framed Draft Octroi Bye-laws based on the model bye-laws made by Government and issued in Notification No. L. 14386—Ml. 152-52-18, dated 24th November 1952, and that the Draft would be taken into consideration on or after 7th May 1953. Any inhabitant of the Municipality may, in writing, communicate to the President of the Municipality before 7th May 1953 any objection or suggestion he might have towards the adoption of the bye-laws. The Draft Bye-laws are appended hereunder.

Draft of the Octroi Bye-laws framed by the Birur Town Municipal Council on the lines of the Model Bye-laws issued by Government under Section 48 (1) (k) of the Mysore Town Municipalities Act, 1951.

1. The octroi limits for the purpose of collecting octroi shall be the Birur Town Municipal limits.

2. No article liable to octroi shall be brought within the Municipal limits except by one of the roads specified below or by the Railway:

(i) Kadur-Birur Road,
(ii) Tarikere-Birur Road,
(iii) Ajjampur-Birur Road,
(iv) Lingadahalli-Birur Road.

3. (*a*) The octroi posts at which such goods shall be liable to inspection shall be Ookad on the roads specified in bye-law No. 2, the bonded warehouse at the bus-stand, and the Railway Station. And every person bringing dutiable goods within the Municipal area shall report the fact at the first of such posts on the route by which they are brought. The executive officer of the Municipality and all officials of the Octroi Department not below the rank of Kolkar are authorised to inspect the contents of any conveyance or package under Section 85 of the Town Municipal Act, 1951.

(*b*) All persons driving vehicles shall stop them at the Octroi posts when entering the Town Municipal limits or at any other place when required to do so by the Municipal staff for the purpose of examining and searching articles liable to octroi.

(*c*) Breach of clause (*b*) of this bye-law shall render the offender liable on conviction to a fine not exceeding rupees fifty.

4. A table showing the articles on which octroi is leviable shall be open to inspection of any person at the Octroi posts, Bonded Warehouse and at the Municipal Office and copies thereof shall be supplied free of any charge to any person requiring the same.

GRANT OF LICENSES FOR THE SALE OF OCTROI ARTICLES.

5. The conditions on or subject to which licenses for sale of articles liable to octroi may be granted shall be as follows:—

OCTROI LICENSE OF WHOLESALE DEALERS.

1 That the license shall be in force only till the 31st March 19...and that it shall be shown to any octroi officer when he shall lawfully call for the same.

2 That due written notice of the despatch of all consignment of.....to the licensee's address and probable date of arrival within Municipal limits be given to the officer in charge of the Town bonded warehouses, that these goods be brought within the Municipal limits between the hours of 6 A.M. and 6 P.M. and by any of the roads described in the Bye-law No. 2 or by railway and that the parties in charge report themselves to the first ookad reached within Municipal limits, a peon from which will accompany the consignment to the bonded warehouse and that the importers or persons in charge of the consignments shall be

bound to answer truly all lawful questions put by the Octroi Kolkar or the officer in charge of the Town Bonded Warehouse.

3 That all octroi articles attempted to be introduced within Municipal limits after 6 P.M. and before 6 A.M. or by any other than the public roads described in the bye-law No. 2 or by the railway will be considered as contraband and treated accordingly.

4 That the article subject to octroi duty mentioned above shall not be introduced into the premises of the licensee or place of business without payment of octroi thereon.

5 That when by the license the licensee is authorised to vend tobacco and jaggery in any form, an account in the accompanying form shall be kept by the licensee of all stock of tobacco or jaggery imported and disposed of either by sale within the Town or exported beyond the Municipal limits and that such account shall be open to the inspection of any octroi officer above the grade of a Kolkar and shall be submitted to the officer in charge of the bonded warehouse on the 15th of every month for verification.

6 That no dutiable articles intended for consumption in the town of Birur shall, under any circumstances, be allowed to be deposited by the licensee in any of the villages immediately beyond Municipal limits.

7 That the license shall not be transferable by sale, gift, mortgage or otherwise, and that no persons except such as are named herein shall have power to act under it.

8 That the licensee shall deposit Rs. 100 as security for the due observance of the conditions of the license, the whole or part of it being forfeited as the President may direct for breach of any of the conditions of the license.

Octroi License by Retail Dealers.

6. (1) That the premises of the licensee may be inspected by any octroi officer at any time in the manner prescribed by the Bye-laws.

(2) That in respect of all tobacco and jaggery in the said premises whether purchased or sold by the licensee, the octroi duty shall have been paid and the tobacco and jaggery shall have been purchased at the bonded warehouse or from a duly licensed wholesale dealer.

(3) That no tobacco and jaggery shall be stored or sold in any other place than licensed premises and any tobacco or jaggery found in unlicensed premises is liable to be contraband and dealt with accordingly.

(4) That the license shall be in force only for 12 months namely from 1st April 19... to 31st March 19... and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

(5) That the license shall not be transferred by sale gifts, mortgage or otherwise and that no persons except such as are named in the license shall have the power to act under it.

(6) The licensee shall within fifteen days from the date of issue of the license have a sign-board put up in a conspicuous part of the premises occupied by him with the following inscription legibly painted thereon in Kannada and English :—

Number of License.....
Name .....
License to sell.....

(7) That the licensee shall deposit Rs. 10 as security for the due observance of the conditions of the license, the whole or part of it being forfeited as the President may direct for the breach of any of the conditions of the license.

(8) That the license shall be liable to suspension or forfeiture for breach of any of the conditions of the Octroi bye-laws.

Refunds.

7. On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Municipal limits without breaking bulk refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import :—

(1) On timber imported and re-exported in log within six months from the date on which octroi was levied.
(2) On piece-goods within three months from the date on which octroi was levied.
(3) All other articles within one month from the date on which octroi was levied :

Provided that no refund shall granted of any sum less than one rupee.

8. Any person claiming refund under the above bye-laws shall produce the goods to be exported at the Bonded Warehouse together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in the form annexed to these bye-laws. He shall fill up columns 1 to 10 of the application signing and dating the same, before he presents at the bonded warehouse he shall also produce for record in the office a certified copy of the invoice as per which duty was paid on the article at the time of its import.

9. Any person who has been exempted under Rule 6 of the Octroi Rules from production of goods at the Bonded Warehouse on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

10. The officer-in-charge of the Bonded Warehouse on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall fill up columns 11 to 15 and hand over the form to the exporter along with a certificate in the Form annexed.

11. All goods exported under such pass and also all goods exported under free export pass under Rule No. 13 of the Octroi Rules shall be produced by the exporter at the Octroi post of exit.

12. The octroi subordinate in charge of the post of exit shall satisfy himself that the goods produced as being covered by the pass correspond with the entries in the pass presented with them.

13. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form. Otherwise he shall retain the pass and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are under a free export pass, and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior, are received.

14. If the goods are for export by rail, the octroi subordinate in charge of the station of exit shall retain the pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question he will then endorse on the reverse of the form and also on the coupon the number and date of the railway receipt and will return the form retaining the coupon subject to the disposal in the prescribed course of business.

15. In all cases in which refunds are claimed the triplicate pass duly endorsed, as provided by bye-laws 13 and 14 respectively must be produced at the Bonded Warehouse by the person claiming the refund and if after due check the officer-in-charge is satisfied that a refund of octroi covered by such passes is duly payable, he shall forthwith pay the same to the person presenting the triplicate pass.

16. Every Importer of dutiable articles, shall, if called upon by a requisition in writing signed by the President within three months of such import, account for the articles received by him by producing either a permit obtained in token of payment of octroi duty or any export pass in proof of having exported the whole or part of the articles so received or otherwise.

17. Any person importing or exporting dutiable articles who infringes the above bye-laws shall be liable to a fine not exceeding 50 rupees.

MUNICIPALITY OF BIRUR.

190

Form of application for refund of Octroi on goods exported from the Municipality.

To be filled up by the Exporter

Description of goods	Quantity, number and value	Name of exporter with address in full	Name of person presenting this application with address in full	Place to which goods are exported	Name of the consignee with address in full	Name of Ookad at which the goods are exported	Date and hour at which goods are to be exported	Means of conveyance
1	2	3	4	5	6	7	8	9

To be filled up by the exporter | To be filled up by verifying officer | Coupon

Particulars of packages, e.g., Number of bags, baskets, etc.	Deduction to be made from the quantity, number or value of goods	Why deducted	Net quantity value or number	Rate of Octroi	Amount of refund	Application number
10	11	12	13	14	15	16

I intend exporting the goods mentioned above from this Municipality. Please refund the duty thereon to.....

.....
Signature of exporter or his authorised representative.

Endorsement by Verifying Officer.

I have, as far as possible, examined the goods mentioned in this application and made entries in columns 11 to 15.
I have this day.....at.....A.M./P.M. satisfied myself that hey agree with the details of the application.

.....
Signature of Verifying Officer.

Endorsement by the Mutsaddi at the Ookad of Export.

I certify that the goods numbering/weighing ....mentioned in this application passed out of the Municipal limits in my presence on.....at.....

.....
Signature of Mutsaddi at Export Ookad.

(Counterfoil).

(Counterfoil). Certified that the goods mentioned in this application have actually passed out of Municipal limits in my presence on.....at.....

.....
Signature of Mutsaddi at Export Ookad.

Report of Refund Clerk.

Checked and agreed with the Refund Ledger (the exporter has produced Railway Receipt No.....in proof of export).

.....
Signature of Refund Clerk.

Order of Disbursing Officer.

Pay Rs.....as.....ps.....
Date.....

.....
Signature.

Payee's Acknowledgment.

I acknowledge receipt of the amount entered in the payment order namely, Rs.....as.....ps.....

Date.....

.....
Signature of payee.

89

Notification dated 20th April 1953.
As per Resolution, dated .....

(*See* Clause (*b*) of Section 62).

Notice is hereby given to the inhabitants of the Municipality of Birur that the Municipal Council desires to impose Octroi defined in the rules appended in lieu of the octroi now being levied as per G. O. No. L. 3507-8—Ml. 66-31-45, dated 10th November 1931.

Any inhabitant of the Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the Municipal Council.

Draft Octroi Rules framed by the Birur Town Municipal Council on the lines of the Model rules issued by Government with Notification No. L. 14388—Mi. 152-52-19, dated 24th November 1952 :—

1. Octroi shall be levied in respect of animals or goods or both specified in the schedule to these rules at the rates noted against each.

2. The octroi shall be paid at the time of import of the animals or the goods to the Octroi Mutsaddi in charge of the Octroi Ookad. In case of disagreement as to the amount of octroi duty payable by the importer of goods imported within the octroi limits, the Mutsaddi in charge of the Ookad shall cause the importer to take the goods before the President or Vice-President or the Executive Officer, for the settlement of the duty to be paid.

3. When the goods have been examined at the Octroi Ookads, a Pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Bonded Warehouse accompanied by a peon ; provided that, if the duty to which the goods are liable does not exceed five rupees the Octroi Mutsaddi may receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received ; provided also that in the case of goods imported by railway, the Inspector or other officer in charge of the octroi post at the Railway Station may, in the same manner, receive duty not exceeding five rupees.

4. When goods accompanied by a pass as aforesaid are brought to the Bonded Warehouse, they may be unloaded and weighed or counted by the officer in charge of the Bonded Warehouse. Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Bonded Warehouse. When the duty is paid as above, a permit shall be granted by the officer in charge of the Bonded Warehouse for the removal of the goods showing the quantity or weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass subjecting the goods to the escort of an octroi subordinate.

5. With a view to facilitating the appraisement of the value of goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Bonded Warehouse. Whenever the invoice produced by an importer is in a language other than English or Kannada,